

Tax Bulletin

Tax Bulletin 5-07

Effective Date: April 1, 2007

Re: Imposition of Municipal Energy Sales and Use Tax Rate by the Municipality of Fielding

Utah Code §10-1-304 allows a municipality legislative body to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy. The municipality of Fielding has adopted an ordinance imposing the municipal energy sales and use tax rate at a rate of 6 percent effective April 1, 2007.

Vendors must collect the 6 percent tax on all taxable transactions occurring in Fielding on or after April 1, 2007.

The tax rate will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the April monthly period (for monthly filers) or the April-June quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



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local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.**



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